

EXHIBIT “P”

Michael Ross

From: Casey Cummings <casey@rosenbergcummings.com>
Sent: Thursday, September 8, 2022 1:50 PM
To: Michael Ross
Cc: Marc Rosenthal; Casey Cummings; Charlie Xie; Dexter Sabbath; Christian Dredge
Subject: August 26, 2022 Letter to David Feingold, Esq. o/b/o RCG Advances, LLC and Robert Giardina

Good afternoon Mr. Ross,

I hope all is well. My name is Casey Cummings and I'm an attorney with Rosenberg & Cummings PLLC (the "Firm"). The Firm has been retained by Mr. David Feingold, Esq. regarding your August 26, 2022 letter sent to Irwin Wertz, Esq., Mr. Feingold's New York counsel, on behalf of your clients RCG Advances, LLC and Mr. Robert Giardina.

We're in receipt of the above referenced letter. We will review it and get back to you shortly. Moving forward, please direct all communications regarding this matter to the Firm. Thank you.

Sincerely,

Casey Cummings

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